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**WEBSTER PARISH CORONER**  
**Annual Financial Statements**  
**For the Year Ended December 31, 2011**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date OCT 29 2014

WEBSTER PARISH CORONER  
Minden, Louisiana

Annual Financial Statements  
As of and for the Year Ended December 31, 2011

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Webster Parish Coroner  
Management Discussion and Analysis  
December 31, 2011

The management of the Webster Parish Coroner offers readers of the Webster Parish Coroner's (Coroner) financial statements this narrative overview and analysis of the financial activities of the Coroner for the fiscal year ended December 31, 2011. This management discussion and analysis ("MD&A") is designed to provide an objective analysis of the Coroner's financial activities based on currently known facts, decisions, and conditions. It is intended to provide readers with a broad overview of Coroner finances. It is also intended to provide readers with an analysis of the Coroner's short-term and long-term activities based on information presented in the financial report and fiscal policies that have been adopted by the Coroner. Specifically, this section is designed to assist the reader in focusing on significant financial issues, provide an overview of the Coroner's financial activity, identify changes in the Coroner's financial position (its ability to address the next and subsequent year challenges), identify any material deviations from the financial plan (the approved budget), and identify individual fund issues or concerns.

The Coroner has presented its financial statements under the reporting model required by the Governmental Accounting Standards Board Statement No. 34. This reporting model changes the presentation of financial data, and also the manner in which the information is recorded. We encourage readers to consider the information presented here in conjunction with additional information presented throughout this report.

### **Overview of the Financial Statements**

This section is intended to serve as an introduction to the Coroner's financial statements. The Coroner's basic financial statements consist of the government-wide financial statements, fund financial statements, and notes to the financial statements.

### **Government-Wide Financial Statements**

Government-wide financial statements are designed by GASB Statement No. 34 to change the way in which governmental financial statements are presented. It now provides readers with a concise "entity-wide" Statement of Net Assets and Statement of Activities, which seek to give the user of the financial statements a broad overview of the Coroner's financial position and results of operations in a manner similar to private sector businesses.

The statement of net assets presents information on all of the Coroner's assets and liabilities using the accrual basis of accounting, which is similar to the accounting used by most private sector companies. The difference between the two is reported as net assets. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of the Coroner is improving or weakening.

Webster Parish Coroner  
Management Discussion and Analysis  
December 31, 2011

The statement of activities presents information which shows how the government's net assets changed during this fiscal year. All changes in net assets are reported as soon as the underlying event occurs, regardless of the timing of the related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future periods (e.g. uncollected taxes).

Each of these reports is broken down between governmental activities and business-type activities. Governmental activities normally are those activities that are supported by taxes, licenses, permits, fines, and intergovernmental revenues. Business-type activities are functions that are intended to support their costs through charges for services or fees.

**Government-wide Financial Analysis**

As noted earlier, net assets may, over time, serve as a useful indicator of a government's financial position. At the close of the most recent fiscal year, the Coroner's assets exceeded its liabilities by \$46,175 (net assets); this represents an increase of \$3,862 from the last fiscal year. Of this total net asset amount, \$46,175 is unrestricted net assets. The Coroner's net assets are comprised of \$46,175 from governmental activities and \$0 from business-type activities.

The following is a condensed statement of the Coroner's net assets as of December 31, 2011:

	Governmental-Type Activities	Business-Type Activities	Total
<b>Assets</b>			
Current & Other Assets	\$95,765	\$0	\$95,765
Capital Assets (net)	0	0	0
<b>Total Assets</b>	<b>\$95,765</b>	<b>\$0</b>	<b>\$95,765</b>
<b>Liabilities</b>			
Other Liabilities	\$49,590	\$0	\$49,590
Long-term Liabilities	0	0	0
<b>Total Liabilities</b>	<b>49,590</b>	<b>0</b>	<b>49,590</b>
<b>Net Assets</b>			
Invested in capital assets, net	0	0	0
Unrestricted	46,175	0	46,175
<b>Total Net Assets</b>	<b>\$46,175</b>	<b>\$0</b>	<b>\$46,175</b>

The entire balance of \$46,175 is unrestricted net assets, which may be used to meet the government's on-going obligations to citizens and creditors.

Total liabilities of \$49,590 are equal to 107% of the total net assets.

The following is a summary of the statement of activities:

**Webster Parish Coroner  
Management Discussion and Analysis  
December 31, 2011**

	Governmental-Type Activities	Business-Type Activities	Total	2010
<b>Revenue</b>				
Program Revenue	\$215,415	\$0	\$215,415	\$209,369
General Revenue & Transfers	0	0	0	0
<b>Total Revenue</b>	<b>215,415</b>	<b>0</b>	<b>215,415</b>	<b>209,369</b>
<b>Expenses</b>				
General & Administrative	211,553	0	211,553	202,226
<b>Total Expenses</b>	<b>211,553</b>	<b>0</b>	<b>211,553</b>	<b>202,226</b>
Increase (Decrease) in Net Assets	3,862	0	3,862	7,143
Net Assets, Beginning	42,313	0	42,313	35,170
<b>Net Assets, Ending</b>	<b>\$46,175</b>	<b>\$0</b>	<b>\$46,175</b>	<b>\$42,313</b>

### Governmental Activities

The governmental activities of the Coroner include General and administrative. In that, revenues normally associated with coroner operations, (e.g. fees and operating grants) are sufficient for the funding of these activities.

### Fund Financial Statements - Governmental Funds

The fund financial statements provide more detailed information about the Coroner as a whole. Funds are accounting devices that the Coroner uses to keep track of specific sources of funding and spending for a particular purpose.

The Coroner currently maintain one individual governmental fund, which is the General Fund. Information is presented separately in the Governmental Funds Balance Sheet (Statement C) and in the Governmental Fund Statement of Revenues, Expenditures, and Changes in Fund Balances (Statements E) for the General Fund.

The Coroner should adopt an annual budget for the General Fund. A statement of revenues, expenditures, and changes in fund balance for the General Fund should be presented, which compares actual revenues and expenditures to the original budget and amended budget figures.

### Financial Analysis of the Coroner's Governmental Fund

The Coroner's governmental fund (General Fund) reported an ending fund balance of (\$35,230), which is a decrease of \$22,010. This decrease is caused by an increase in operating services and loss from theft. The entire ending fund balance of (\$35,230) is unreserved.

### General Fund Budgetary Highlights

Webster Parish Coroner  
Management Discussion and Analysis  
December 31, 2011

The Coroner did not adopt a General Fund budget during the course of the year.

**Capital Asset and Debt Administration**

There were no new major capital assets purchased in fiscal 2011 for governmental activities.

**Current Financial Factors**

The Coroner has recently been under investigation for misappropriation of assets.

**Requests for Information**

This financial report is designed to provide a general overview of the Webster Parish Coroner's finances for all with an interest in the government's operations. Questions concerning any of the information provided in this report or requests for additional information should be addressed to Glenda Lewis, 401 Main Street, Suite 240, Minden, LA 71055.

# WADE & PERRY

Certified Public Accountants

A Professional Accounting Corporation

Members: AICPA/ Society of LCPA's

## INDEPENDENT ACCOUNTANTS' REVIEW REPORT

To Dr. Carlos Irizarry  
Webster Parish Coroner  
Minden, LA

We have reviewed the accompanying financial statements of the governmental activities as of and for the year ended December 31, 2011, which collectively comprise the Webster Parish Coroner's Office basic financial statements as listed in the table of contents. A review includes primarily applying analytical procedures to management's financial data and making inquiries of the management of Webster Parish Coroner's Office. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

The management of Webster Parish Coroner's Office is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

Our responsibility is to conduct the review in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. Those standards require us to perform procedures to obtain limited assurance that there are no material modifications that should be made to the financial statements. We believe that the results of our procedures provide a reasonable basis for our report.

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in conformity with accounting principles generally accepted in the United States of America.

The management's discussion and analysis on pages 1 through 4, are not a required part of the basic financial statements but are supplementary information required by Governmental Accounting Standards Board. Such information has not been subjected to the inquiry and analytical procedures applied in the review of the basic financial statements, but was compiled from information that is the representation of management, without audit or review. Accordingly, we do not express an opinion or any other form of assurance on the supplementary information.

*Wade & Perry*  
August 29, 2014

**BASIC FINANCIAL STATEMENTS**

Webster Parish Coroner  
Minden, Louisiana

Statement of Net Assets  
December 31, 2011

	<u>Governmental Activities</u>
<b>ASSETS</b>	
Cash	\$ 7,071
Receivables	<u>88,694</u>
Total assets	<u>95,765</u>
<b>LIABILITIES</b>	
Accounts payable	<u>49,590</u>
Total liabilities	<u>49,590</u>
<b>NET ASSETS</b>	
Unrestricted	<u>46,175</u>
Total net assets	<u>\$ 46,175</u>

The accompanying notes are an integral part of this statement.

**Statement B**

**Webster Parish Coroner  
Minden, Louisiana**

**Statement of Activities  
For the Year Ended December 31, 2011**

	<u>Expenses</u>	<u>Program Revenues Charges for services</u>	<u>Operating grants and contributions</u>	<u>Net (expense) revenue and change in net assets Governmental activities</u>
Governmental activity: General government	\$ (211,553)	\$ 155,415	\$ 60,000	<u>3,862</u>
Change in net assets				3,862
Net assets - beginning of the year				<u>42,313</u>
Net assets - end of the year				<u>\$ 46,175</u>

The accompanying notes are an integral part of this statement.

Webster Parish Coroner  
Minden, LouisianaBalance Sheet - Governmental Fund  
December 31, 2011

	General Fund
<b>ASSETS</b>	
Cash	\$ 7,071
Receivables	<u>7,289</u>
Total assets	<u>\$ 14,360</u>
<b>LIABILITIES AND FUND BALANCE</b>	
Liabilities:	
Accounts payable	\$ 49,590
Fund balance	
Unassigned	<u>(35,230)</u>
Total liabilities and fund balance	<u>\$ 14,360</u>

The accompanying notes are an integral part of this statement.

Webster Parish Coroner  
Minden, Louisiana

Reconciliation of the Governmental Fund  
Balance Sheet to the Statement of Net Assets  
December 31, 2011

Fund (deficit) balance - Governmental Fund (Statement C)	\$ (35,230)
Amounts reported for governmental activities in the Statement of Net Assets are different because:	
Other assets used in governmental activities that are not financial resources and, therefore, are not reported in the governmental funds	
Accounts receivable - theft reimbursement	<u>81,405</u>
Net Assets of Governmental Activities (Statement A)	<u>\$ 46,175</u>

The accompanying notes are an integral part of this statement.

Webster Parish Coroner  
Minden, LouisianaStatement of Revenues, Expenditures and Changes in Fund Balance  
Governmental Fund  
For the Year Ended December 31, 2011

<b>Revenues</b>	
Fees	\$ 155,415
Intergovernmental - Webster Parish Police Jury	<u>60,000</u>
Total revenues	<u>215,415</u>
<b>Expenditures</b>	
Personnel services	117,281
Operating services	94,272
Loss from theft	<u>25,872</u>
Total expenditures	<u>237,425</u>
(Deficiency) of revenues over expenditures	(22,010)
Fund (deficit) balance, beginning of year	<u>(13,220)</u>
Fund (deficit) balance, end of year	<u>\$ (35,230)</u>

The accompanying notes are an integral part of this statement.

**Webster Parish Coroner  
Minden, Louisiana**

**Reconciliation of the Statement of Revenues, Expenditures  
and Changes in Fund Balance of the Governmental Funds  
to the Statement of Activities  
December 31, 2011**

<b>Changes in Fund Balance - Governmental Fund (Statement E)</b>	<b>\$ (22,010)</b>
<b>Amounts reported for governmental activities in the Statement of Activities are different because:</b>	
<b>Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds.</b>	<b><u>25,872</u></b>
<b>Changes in Net Assets of Governmental Activities (Statement B)</b>	<b><u>\$ 3,862</u></b>

The accompanying notes are an integral part of this statement.

Webster Parish Coroner  
Notes to the Financial Statements  
December 31, 2011

**INTRODUCTION**

The authority for the Webster Parish Coroner's Office (Coroner) is provided under Article V, Section 29 of the Louisiana Constitution of 1974.

The Webster Parish Coroner is elected by the voters of Webster Parish for a term of four years. The Webster Parish Coroner determines the manner and cause of death for those cases that fall within its jurisdiction. The Coroner's Office orders autopsies and issues death certificates. It also evaluates the mentally ill and the chemically dependent and determines the appropriate action for these persons.

The accompanying financial statements of the Coroner have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles.

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Financial Reporting Entity**

GASB Statement No. 14, *The Financial Reporting Entity* establishes the criterion for determining the governmental reporting entity and component units which should be included within the reporting entity.

The Coroner has reviewed its activities and determined that there are no potential component units that should be included in its financial statements.

Under the provisions of these statements, the Coroner was determined to be a component unit of the Webster Parish Police Jury, the financial reporting entity. The Webster Parish Police Jury is financially accountable for the Coroner because its financial statements would be misleading if data of the Coroner is not included because of the nature and significance of the relationship between the Webster Parish Police Jury and the Coroner's office.

The accompanying financial statements present information only on the funds maintained by the Coroner and do not present information on the Webster Parish Police Jury, the general government services provided by that governmental unit, or the other governmental units that comprise that financial reporting entity.

**B. Government-Wide and Fund Financial Statements**

The government-wide financial statements include the Statement of Net Position and the Statement of Activities. The government-wide statements report information on all of the nonfiduciary activities of the Coroner. The governmental activities are supported by service fees and operating grants from the Webster Parish Police Jury.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are

Webster Parish Coroner  
Notes to the Financial Statements  
December 31, 2011

those that are clearly identifiable with a specific function or segment. Program revenues include charges for services, which are revenues from the public who use or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds. The major individual governmental fund, which is the general fund, is reported in the fund financial statements.

**C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation**

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Service fees are recognized as revenues in the year for which they are earned. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Program revenues Program revenues included in the Statement of Activities derive directly from parties outside the Coroner's taxpayers or citizenry, as a whole; program revenues reduce the cost of the function to be financed from the Coroner's general revenues.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

The Coroner reports the following major governmental fund:

*General Fund* - The General Fund is the Coroner's primary operating fund. This fund accounts for all financial transactions and resources. Revenues are derived primarily from charges for services and operating grants from the Webster Parish Police Jury.

**D. Use of Estimates**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make

Webster Parish Coroner  
Notes to the Financial Statements  
December 31, 2011

estimates and assumption that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

**E. Budgets and budgetary accounting**

Louisiana Revised Statutes 39:1303 require the Coroner to adopt a budget for its General Fund. No such budget was adopted for the year ended December 31, 2011.

**F. Cash and cash equivalents**

Cash includes cash and demand deposits.

Under state law, the Coroner may invest in United States bonds, treasury notes, or certificates of deposit. These are classified as investments if their original maturities exceed 90 days; however, if original maturities are 90 days or less, they are classified as cash equivalents.

The Coroner is authorized under state law to deposit funds in within a fiscal agent bank organized under Louisiana law or any other state of the United States, or under the laws of the United States. Under state laws, these deposits must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. State law R.S. 39:1225 provides that the amount of the security shall at all times be equal to 100% of the amount on deposit to the credit of each depositing authority except that portion of the deposits insurance by the United States.

**G. Accounts receivable**

In the government-wide statements, receivables consist of all revenues earned at year-end and not yet received. The financial statements of the Coroner contain no allowance for doubtful accounts. Uncollectible accounts receivable, including amounts due from other government agencies, are charged directly against earnings when they are determined to be uncollectible. Management is of the opinion that there will be no material losses on the collection of accounts receivables. No allowance for uncollectible accounts receivable is established since all receivables are determined to be 100% collectible.

**H. Capital assets**

Capital assets, which include property, plant and equipment, are reported as governmental activities in the government-wide financial statements. Capital assets are capitalized at historical cost or estimated cost if historical cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The Coroner maintains a threshold level of \$5,000 or more for capitalizing capital assets. Major outlays for capital assets and improvements are capitalized as projects are constructed.

The costs of normal maintenance and repairs that do not add value to an asset or materially extend an asset's useful life are not capitalized.

**Webster Parish Coroner  
Notes to the Financial Statements  
December 31, 2011**

All capital assets, other than land, are depreciated using the straight-line method over the following useful lives:

Furniture and fixtures	5 – 15 years
Vehicles	5 – 10 years
Equipment	5 – 15 years

As of December 31, 2011, there were no capital assets exceeding the threshold level of \$5,000.

**I. Equity**

**Government-Wide Statements:** Equity is classified as net assets and displayed in three components:

- a. Invested in capital assets – consists of capital assets included restricted capital assets, net of accumulated depreciation and reduced by outstanding balances of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction or improvement of those assets, if any.
- b. Restricted – consists of assets less liabilities (net position) with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- c. Unrestricted – all other net position that do not meet the definition of "restricted" or "invested in capital assets."

When both restricted and unrestricted resources are available for use, it is the Coroner's policy to use restricted resources first, then unrestricted resources as they are needed. As of December 31, 2011, and for the year then ended, the Coroner did not have or receive restricted resources.

**Fund Financial Statements:**

Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The government itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance).

The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the government's highest level of decision making authority. The Coroner is the highest level of decision-making authority and commitment may be established, modified, or rescinded only as approved by the Coroner.

Amounts in the assigned fund balance classification are intended to be used by the government for specific purposes but do not meet the criteria to be classified as either restricted or committed. The Coroner's policy does not address assignment of fund balance.

Webster Parish Coroner  
Notes to the Financial Statements  
December 31, 2011

Amounts in the unassigned fund balance classification have not been restricted, committed or assigned to specific purposes within the General Fund.

When fund balance resources are available for a specific purpose in multiple classifications, the Coroner would use the most restrictive funds first in the following order: restricted, committed, assigned, and unassigned as they are needed.

2. Cash and cash equivalents

At December 31, 2011, the Coroner had demand deposits of \$7,071.

These deposits are stated at cost, which approximates market. Under state law, these deposits must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. At December 31, 2011, the Coroner bank balances of \$14,359 are secured by federal deposit insurance.

3. Accounts receivable

Accounts receivable as of December 31, 2011 consist of the following:

	Government <u>Wide</u>	Fund <u>Financials</u>
Receivable from services	\$ 7,289	\$ 7,289
Receivable – theft	81,405	-
Total accounts receivable	\$ <u>88,694</u>	\$ <u>7,289</u>

4. Theft of funds

During 2012, the District Attorney and Webster Parish Sheriff's office investigated the theft of funds which was admitted to by a deputy of the Coroner's office. After completion of the investigation by the authorities, approximately \$95,608 was reimbursed to the Coroner by the deputy in Nov, 2012. This amount was determined by the authorities to represent amounts stolen over the years of 2009 through 2012. For 2011, approximately \$25,872 was recognized as loss from theft in the fund financials.

5. Management Review

Subsequent events have been evaluated through August 29, 2014. This date represents the date the financial statements were available to be issued.

**WADE & PERRY**  
Certified Public Accountants  
A Professional Accounting Corporation  
Members: AICPA/ Society of LCPA's

Independent Accountant's Report  
on Applying Agreed-Upon Procedures

To the Webster Parish Coroner

We have performed the procedures included in the Louisiana Government Audit Guide and enumerated below, which were agreed to by the management of the Webster Parish Coroner and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about Webster Parish Coroner compliance with certain laws and regulations during the year ended December 31, 2011 included in the accompanying Louisiana Attestation Questionnaire. Management of Webster Parish Coroner is responsible for its financial records and compliance with applicable laws and regulations. This agreed-upon procedures engagement was performed in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. The sufficiency of these procedures is solely the responsibility of the specified users of this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

*Public Bid Law*

1. Select all expenditures made during the year for material and supplies exceeding \$30,000, or public works exceeding \$150,000, and determine whether such purchases were made in accordance with R.S. 38:2211-2296 (the public bid law) or R.S. 39:1551-39:1775 (the state procurement code), whichever is applicable.

No expenditures were made during the year for materials and supplies exceeding \$30,000, and no expenditure was made for public works exceeding \$150,000.

*Code of Ethics for Public Officials and Public Employees*

2. Obtain from management a list of the immediate family members of each board member as defined by R.S. 42:1101-1124 (the code of ethics), and a list of outside business interests of all board members and employees, as well as their immediate families.

Management provided us with the required list including the noted information.

3. Obtain from management a listing of all employees paid during the period under examination.

Management provided us with the required list.

4. Determine whether any of those employees included in the listing obtained from management in agreed-upon Procedure 3 were also included on the listing obtained from management in agreed-upon Procedure 2 as immediate family members.

Webster Parish Coroner does not have any employees.

*Budgeting*

5. Obtain a copy of the legally adopted budget and all amendments.

Management stated there is no budget.

6. Trace the budget adoption and amendments to the minute book.

Management stated there is no budget.

7. Compare the revenues and expenditures of the final budget to actual revenues and expenditures to determine if actual revenues failed to meet budgeted revenues by 5% or more, or if actual expenditures exceed budgeted amounts by 5% or more. (For agencies that must comply with the Licensing Agency Budget Act only, compare the expenditures of the final budget to actual expenditures to determine if actual expenditures exceed budgeted amounts by 10% or more per category or 5% or more in total).

Management stated there is no budget.

#### *Accounting and Reporting*

8. Randomly select six disbursements made during the period under examination and:

(a) Trace payments to supporting documentation as to proper amount and payee;

No supporting documentation was provided for four of the six disbursements.

(b) Determine if payments were properly coded to the correct fund and general ledger account; and

No supporting documentation was provided for four of the six disbursements. The other two disbursements were properly coded to the correct fund and general ledger account.

(c) Determine whether payments received approval from proper authorities.

No supporting documentation was provided for four of the six disbursements. The other two disbursements were approved by the Coroner when he signed the checks.

#### *Meetings*

9. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by R.S. 42:11 through 42:28 (the open meetings law).

Management stated there were no meetings, therefore for minutes.

#### *Debt*

10. Examine bank deposits for the period under examination and determine whether any such deposits appear to be proceeds of bank loans, bonds, or like indebtedness.

We inspected copies of all bank deposit slips for the period under examination and noted no deposits which appeared to be proceeds of bank loans, bonds, or like indebtedness.

#### *Advances and Bonuses*

11. Examine payroll records and minutes for the year to determine whether any payments have been made to employees that may constitute bonuses, advance, or gifts.

Webster Parish Coroner does not have any employees.

#### *Prior Comments and Recommendations*

Webster Parish Coroner is currently preparing the review reports for the years ended December 31, 2009, 2010, 2011 and 2012.

We were not engaged to perform, and did not perform, an audit, the objective of which would be the expression of an opinion on management's assertions. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of management of Webster Parish Coroner and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

*Wade & Perry*

August 29, 2014

**Webster Parish Coroner  
Schedule of Prior Year Findings  
For the Year Ended December 31, 2011**

**2010-1. Late submission of review report**

**Status: Unresolved - see 2011-1**

**2010-2. Lack of segregation of duties**

**Status: Unresolved - see 2011-2**

**2010-3. Misappropriation of assets**

**Status: Unresolved - see 2011-3**

**2010-4. No budget adopted.**

**Status: Unresolved - see 2011-4**

**2010-5. Inadequate controls over disbursements**

**Status: Unresolved - see 2011-5**

**Webster Parish Coroner  
Schedule of Findings  
For the Year Ended December 31, 2011**

- 2011-1. Late submission of review report. The review report for the Coroner's office was not completed in time to meet the required deadline due to the Coroner's office's lack of producing the financial records to the independent reviewers.

**Recommendation:** The Coroner's office should strive to have all adequate accounting records completed in a timely manner in order for a timely submission of its financial report each year to comply with the requirements of the Legislative Auditor's Office.

- 2011-2. Lack of segregation of duties. Due to limited personnel, the Coroner's office does not have adequate segregation of its duties regarding its accounting and reporting system to maintain a complete system of internal control.

**Recommendation:** The Coroner's office should implement checks and balances to mitigate this issue.

- 2011-3. Misappropriation of assets. The District Attorney and Webster Parish Sheriff's office investigated the theft of funds which was admitted to by a deputy of the Coroner's office.

**Recommendation:** The Coroner's office should implement checks and balances to mitigate this issue.

- 2011-4. No budget adopted by the Coroner's office for the year ended December 31, 2011.

**Recommendation:** The Coroner's office adopt an annual budget and submit to the Webster Parish Police Jury upon approval.

- 2011-5. Controls over the Coroner's disbursements are inadequate, as follows:

- No written policies and procedures for all operations,
- Inadequate supporting documentation was maintained,
- Separate individual is needed to oversee the bank account, including what clears the bank statement

**Recommendation:** The Coroner's office should have written policies and procedures and have an independent individual perform oversight procedures. Also all disbursements should include the supporting documentation before any checks are signed.

Webster Parish Coroner  
410 Main Street, Suite 240  
Minden, LA 71055

**CORRECTIVE ACTION PLAN**  
For the Year Ended December 31, 2011

Webster Parish Coroner hereby submits the following corrective action plan as referenced in the Schedule of Findings:

- 2011-1. Management agrees with the recommendation and will pursue the future deadlines as soon as the Coroner's office can get all reports up-to-date.
- 2011-2. Management is aware of the problem of segregation of duties and will continue to develop and implement internal control procedures to offset this inherent problem associated with being a small entity.
- 2011-3. Management is aware of the investigation and the Coroner's office has been reimbursed as of November, 2012.
- 2011-4. Management agrees with the recommendation and will discuss budget procedures with the police jury.
- 2011-5. Management will research the Legislative Auditor's website for detailed written policies and procedures. Also management will not sign any checks without proper documentation attached. Someone independent of the financial duties will open and review the bank statements.